EXHIBIT 8

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

(Mark One)

þ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2009

o **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 001-31225

ENPRO INDUSTRIES, INC.
(Exact name of registrant, as specified in its charter)

North Carolina (State or other jurisdiction of incorporation)	**01-0573945** (I.R.S. employer identification no.)
5605 Carnegie Boulevard, Suite 500, **Charlotte, North Carolina** (Address of principal executive offices)	**28209** (Zip code)

(704) 731-1500
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
Common stock, $0.01 par value	New York Stock Exchange
Preferred stock purchase rights	New York Stock Exchange

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes o No þ

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes o No þ

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes þ No o

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not

Status of Anchor. Anchor is an inactive and insolvent indirect subsidiary of Coltec. There is no remaining insurance coverage available to Anchor. Anchor has no remaining assets and has not committed to settle any actions since 1998. As cases reach the trial stage, Anchor is typically dismissed without payment.

Insurance Coverage. At December 31, 2009, Garlock had available $238.6 million of insurance and trust coverage that we believe will be available to cover current and future asbestos claims and certain expense payments. In addition, we believe that Garlock may also recover some additional insurance from insolvent carriers over time. Garlock collected approximately $1.0 million, $0.1 million and $1.0 million, respectively, from insolvent carriers in 2009, 2008 and 2007. There can be no assurance that Garlock will collect any additional insurance from insolvent carriers. See Note 17 to the Consolidated Financial Statements for additional information about the quality of Garlock's insurance, arrangements for payments with certain insurers, the resolution of past insurance disputes, and coverage exclusions for exposure after July 1, 1984.

Our Liability Estimate. Prior to mid-2004, we maintained that our subsidiaries' liability for unasserted claims was not reasonably estimable. We estimated and recorded liabilities only for pending claims in advanced stages of processing, for which we believed we had a basis for making a reasonable estimate. We disclosed the significance of the total potential liability for unasserted claims in considerable detail. During 2004 we authorized counsel to retain Bates White to assist in estimating our subsidiaries' liability for pending and future asbestos claims.

Bates White's first report, dated February 17, 2005, provided an estimate of the liability as of December 31, 2004 for the following ten years, which represented a time horizon within which Bates White believed such liability was both probable and estimable within a range of values. Bates White has updated its estimate regularly since the end of 2004.

The estimated range of potential liabilities provided by Bates White at December 31, 2009 was $480 million to $602 million. According to Bates White, increases in the range over time have been attributable primarily to (1) the propensity to sue Garlock, (2) an increase in settlement values of mesothelioma claims, (3) an increase in claims filings and values in some jurisdictions, most notably California, and (4) the delay in, and uncertain impact of, the funding and implementation of trusts formed under Section 524(g) of the United States Bankruptcy Code to pay asbestos claims against numerous defendants in Chapter 11 reorganization cases. The 524(g) trusts are estimated by some, including Bates White, to have more than $20 billion dollars available for the payment of asbestos claims, with billions more scheduled to fund new trusts in cases currently nearing confirmation. Trust payments could have a significant impact on our future settlement payments and could therefore significantly affect our liability.

We have independently developed internal goals for asbestos-related liabilities. We have used those goals for a variety of purposes, including guidance for settlement negotiations and trial strategy, in our strategic planning, budgeting and cash flow planning processes, in setting targets for annual and long-term incentive compensation, and in producing our own estimate of the current and future liability. Our internal estimate has been and continues to be within the Bates White range of equally likely estimates. As a result, Bates White and management believe that our internal estimate for the next ten years represents the most likely point within the range. Accordingly, our recorded liability is derived from our internal estimate.

We currently estimate that the liability of our subsidiaries for the indemnity cost of resolving asbestos claims for the next ten years will be $485 million. The estimated liability of $485 million is before any tax benefit and is not discounted to present value, and it does not include fees and expenses, which are recorded as incurred. The recorded liability will continue to be impacted by actual claims and

settlement experience and any change in the legal environment that could cause a significant increase or decrease in the long-term expectations of management and Bates White. We expect the recorded liability to fluctuate, perhaps significantly. Any significant change in the estimated liability could have a material effect on our consolidated financial position and results of operations.

We made a significant adjustment (discussed below) to our liability based on an adjustment to our management estimate in the fourth quarter of 2009. We adjusted our estimate based on trends and factors also reflected in an increase in the high and low ends of the Bates White liability estimate. Our estimate continues to fall within the Bates White range, developed independently, and we believe that our estimate is the best estimate within the Bates White range of reasonable and probable estimates of Garlock's future obligation.

Bates White also indicated a broader range of potential estimates from \$252 million to \$698 million. We caution that points within that broader range remain possible outcomes. Also, while we agree with Bates White that "beyond two to four years for Garlock's economically-driven non-malignant claims and beyond ten years for Garlock's cancer claims and medically-driven non-malignant claims, there are reasonable scenarios in which the [asbestos] expenditure is *de minimus*," we caution that the process of estimating future liabilities is highly uncertain. Adjusting our liability to the best estimate within the range does not change that fact. In the words of the Bates White report, "the reliability of estimates of future probable expenditures of Garlock for asbestos-related personal injury claims declines significantly for each year further into the future." Scenarios continue to exist that could result in total future asbestos-related expenditures for Garlock in excess of \$1 billion.

As previously mentioned, the liability estimate does not include legal fees and expenses, which add considerably to the costs each year. Over the last two years, these expenses have averaged approximately \$7 million per quarter. In addition to these legal fees and expenses, we expect to continue to record charges to income in future quarters for:

- Increases or decreases, if any, in management's estimate of Garlock's potential liability, plus
- Increases, if any, that result from additional quarters added to maintain the ten-year estimation period (increases of this type have averaged approximately \$6 million per quarter for the last two years), plus
- Amounts, if any, of solvent insurance lost or commuted, offset by insolvent recoveries and earnings from insurance settlement trusts.

In 2009, we recorded a pre-tax charge of \$135.5 million to reflect net cash outlays of \$29.3 million for legal fees and expenses paid during the year and a \$106.2 million non-cash charge. The non-cash charge included (1) \$25.5 million, primarily to add an estimate of the liability for 2019 to maintain a ten-year estimate and (2) \$80.7 million resulting from an adjustment in the fourth quarter of 2009 to management's estimate of the first nine years of the ten-year period. Management's adjustment to its previous estimate was based on its review of mesothelioma claims filings and trends with respect to parties named as defendants in claims, settlement and payment trends, continued high activity in the court system, particularly in certain jurisdictions that management believes present particularly high risks for asbestos defendants, and, most importantly, the continuing difficulty caused by the lack of transparency in the distribution procedures of large 524(g) trusts of former co-defendants that have emerged from bankruptcy proceedings.

The ten-year liability projections of management and Bates White have both included an assumption that Garlock's liability in the tort system would decrease as 524(g) trusts begin paying the

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PART I. FINANCIAL INFORMATION
ENPRO INDUSTRIES, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
Years Ended December 31, 2009, 2008 and 2007
(in millions, except per share data)

	2009	2008 As Adjusted (Note 1)	2007 As Adjusted (Note 1)
Net sales	$ 803.0	$ 993.8	$ 873.8
Cost of sales	523.8	635.4	560.2
Gross profit	279.2	358.4	313.6
Operating expenses:			
Selling, general and administrative expenses	224.3	241.6	209.1
Asbestos-related expenses	135.5	52.1	68.4
Goodwill impairment charge	113.1	—	—
Other operating expense (income), net	10.5	(0.3)	6.0
	483.4	293.4	283.5
Operating income (loss)	(204.2)	65.0	30.1
Interest expense	(12.3)	(12.7)	(12.5)
Interest income	0.9	2.7	8.3
Other income (expense), net	17.4	(5.4)	0.6
Income (loss) from continuing operations before income taxes	(198.2)	49.6	26.5
Income tax benefit (expense)	54.6	(16.8)	(9.3)
Income (loss) from continuing operations	(143.6)	32.8	17.2
Income from discontinued operations, net of taxes	4.3	17.8	17.9
Income (loss) before extraordinary item	(139.3)	50.6	35.1
Extraordinary item, net of taxes	—	—	2.5
Net income (loss)	$(139.3)	$ 50.6	$ 37.6
Basic earnings (loss) per share:			
Continuing operations	$ (7.19)	$ 1.62	$ 0.81
Discontinued operations	0.22	0.88	0.84
Extraordinary item	—	—	0.12
Net income (loss) per share	$ (6.97)	$ 2.50	$ 1.77
Diluted earnings (loss) per share:			
Continuing operations	$ (7.19)	$ 1.56	$ 0.77
Discontinued operations	0.22	0.84	0.80
Extraordinary item	—	—	0.11
Net income (loss) per share	$ (6.97)	$ 2.40	$ 1.68

See notes to Consolidated Financial Statements.

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ENPRO INDUSTRIES, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended December 31, 2009, 2008 and 2007
(in millions)

	2009	2008 As Adjusted (Note 1)	2007 As Adjusted (Note 1)
OPERATING ACTIVITIES OF CONTINUING OPERATIONS			
Net income (loss)	$(139.3)	$ 50.6	$ 37.6
Adjustments to reconcile net income (loss) to net cash provided by operating activities of continuing operations:			
Income from discontinued operations, net of taxes	(4.3)	(17.8)	(17.9)
Depreciation	27.0	26.7	25.2
Amortization	13.3	13.4	10.8
Accretion of debt discount	5.2	4.7	4.4
Goodwill impairment	113.1	—	—
Deferred income taxes	(67.7)	(0.2)	(9.8)
Stock-based compensation	1.8	3.9	3.6
Excess tax benefits from stock-based compensation	—	(0.8)	(3.8)
Loss (gain) on sale of assets, net	0.3	(2.4)	—
Extraordinary gain, net of taxes	—	—	(2.5)
Change in assets and liabilities, net of effects of acquisitions of businesses:			
Asbestos liabilities, net of insurance receivables	95.6	15.2	43.0
Accounts and notes receivable	29.5	10.4	(8.9)
Inventories	(8.4)	(11.2)	16.1
Accounts payable	(0.2)	(14.5)	10.3
Other current assets and liabilities	(3.5)	(4.8)	(6.5)
Other noncurrent assets and liabilities	(3.4)	4.3	(20.3)
Net cash provided by operating activities of continuing operations	59.0	77.5	81.3
INVESTING ACTIVITIES OF CONTINUING OPERATIONS			
Purchases of property, plant and equipment	(22.1)	(44.8)	(43.1)
Proceeds from sales of assets	0.3	4.2	0.3
Proceeds from liquidation of investments	7.4	10.5	—
Reclassification of investments from cash equivalents	—	—	(19.5)
Acquisitions, net of cash acquired	(51.1)	(33.0)	(77.0)
Other	(0.8)	4.6	0.7
Net cash used in investing activities of continuing operations	(66.3)	(58.5)	(138.6)
FINANCING ACTIVITIES OF CONTINUING OPERATIONS			
Repayments of debt	(9.9)	(3.7)	(2.1)
Common stock repurchases	—	(69.2)	—
Proceeds from issuance of common stock	0.4	0.4	1.0
Excess tax benefits from stock-based compensation	—	0.8	3.8
Net cash provided by (used in) financing activities of continuing operations	(9.5)	(71.7)	2.7
CASH FLOWS OF DISCONTINUED OPERATIONS			
Operating cash flows	18.1	20.7	23.5
Investing cash flows	(2.7)	(14.7)	(3.7)
Financing cash flows	—	(0.4)	—
Net cash provided by discontinued operations	15.4	5.6	19.8

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	2009	2008 As Adjusted (Note 1)	2007 As Adjusted (Note 1)
Effect of exchange rate changes on cash and cash equivalents	1.9	(5.8)	3.0
Net increase (decrease) in cash and cash equivalents	0.5	(52.9)	(31.8)
Cash and cash equivalents at beginning of year	76.3	129.2	161.0
Cash and cash equivalents at end of year	$ 76.8	$ 76.3	$ 129.2
Supplemental disclosures of cash flow information:			
Cash paid during the year for:			
Interest	$ 7.4	$ 8.0	$ 8.1
Income taxes	$ 13.2	$ 37.0	$ 21.7
Asbestos-related claims and expenses, net of insurance recoveries	$ 39.8	$ 37.0	$ 24.9

See notes to Consolidated Financial Statements.

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ENPRO INDUSTRIES, INC.
CONSOLIDATED BALANCE SHEETS
As of December 31, 2009 and 2008
(in millions, except share amounts)

	2009	2008 As Adjusted (Note 1)
ASSETS		
Current assets		
Cash and cash equivalents	$ 76.8	$ 76.3
Accounts and notes receivable, less allowance for doubtful accounts of $4.2 in 2009 and $4.6 in 2008	112.7	132.9
Asbestos insurance receivable	67.2	67.9
Inventories	86.1	72.5
Deferred income taxes and income tax receivable	37.3	20.4
Prepaid expenses and other current assets	14.9	18.8
Current assets of discontinued operations	57.5	38.8
Total current assets	452.5	427.6
Property, plant and equipment	185.4	185.7
Goodwill	125.7	211.7
Other intangible assets	116.0	98.5
Asbestos insurance receivable	171.4	239.5
Deferred income taxes and income tax receivable	119.9	76.8
Other assets	50.3	59.6
Long-term assets of discontinued operations	—	34.4
Total assets	$1,221.2	$ 1,333.8
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities		
Current maturities of long-term debt	$ 0.1	$ 9.6
Accounts payable	56.5	53.2
Asbestos liability	85.4	85.3
Other accrued expenses	71.7	79.0
Current liabilities of discontinued operations	16.2	20.6
Total current liabilities	229.9	247.7
Long-term debt	130.3	124.9
Asbestos liability	406.9	380.2
Pension liability	84.8	80.3
Other liabilities	57.7	74.3
Long-term liabilities of discontinued operations	—	0.3
Total liabilities	909.6	907.7
Commitments and contingencies		
Shareholders' equity		
Common stock — $.01 par value; 100,000,000 shares authorized; issued 20,365,596 shares at December 31, 2009 and 20,031,709 shares at December 31, 2008	0.2	0.2
Additional paid-in capital	402.7	400.2
Retained earnings (accumulated deficit)	(94.7)	44.6
Accumulated other comprehensive income (loss)	4.8	(17.4)
Common stock held in treasury, at cost – 211,860 shares at December 31, 2009 and 217,790 shares at December 31, 2008	(1.4)	(1.5)
Total shareholders' equity	311.6	426.1
Total liabilities and shareholders' equity	$1,221.2	$ 1,333.8

See notes to Consolidated Financial Statements.

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ENPRO INDUSTRIES, INC.
CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
Years Ended December 31, 2009, 2008 and 2007
(dollars and shares in millions)

	Common Stock		Additional Paid-in Capital	Retained Earnings (Accumulated Deficit)	Accumulated Other Comprehensive Income (Loss)	Treasury Stock	Total Shareholders' Equity
	Shares	Amount					
Balance, December 31, 2006	21.0	$ 0.2	$ 456.1	$ (43.7)	$ 27.3	$ (1.5)	$ 438.4
Net income	—	—	—	37.6	—	—	37.6
Other comprehensive income:							
Cumulative translation adjustment	—	—	—	—	25.3	—	25.3
Pension and other postretirement benefit plans	—	—	—	—	(2.7)	—	(2.7)
Total comprehensive income							60.2
Adjustment to initially apply FIN 48	—	—	—	0.1	—	—	0.1
Exercise of stock options and other incentive plan activity	0.4	—	8.3	—	—	—	8.3
Balance, December 31, 2007	21.4	0.2	464.4	(6.0)	49.9	(1.5)	507.0
Net income	—	—	—	50.6	—	—	50.6
Other comprehensive income:							
Cumulative translation adjustment	—	—	—	—	(31.6)	—	(31.6)
Pension and other postretirement benefit plans	—	—	—	—	(35.6)	—	(35.6)
Loss on cash flow hedges	—	—	—	—	(0.1)	—	(0.1)
Total comprehensive loss							(16.7)
Common stock repurchases	(1.9)	—	(69.2)	—	—	—	(69.2)
Exercise of stock options and other incentive plan activity	0.3	—	5.0	—	—	—	5.0
Balance, December 31, 2008	19.8	0.2	400.2	44.6	(17.4)	(1.5)	426.1
Net loss	—	—	—	(139.3)	—	—	(139.3)
Other comprehensive income:							
Cumulative translation adjustment	—	—	—	—	15.6	—	15.6
Pension and other postretirement benefit plans	—	—	—	—	6.6	—	6.6
Total comprehensive loss							(117.1)
Exercise of stock options and other incentive plan activity	0.4	—	2.5	—	—	0.1	2.6
Balance, December 31, 2009	20.2	$ 0.2	$ 402.7	$ (94.7)	$ 4.8	$ (1.4)	$ 311.6

See notes to Consolidated Financial Statements.